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## CONGRESSIONAL BUDGET OFFICE

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*The Congressional Budget Office provides the Congress with assessments of the economic impact of the Federal budget.*

The Congressional Budget Office (CBO) was established by the Congressional Budget Act of 1974 (2 U.S.C. 601), which also created a procedure by which the United States Congress considers and acts upon the annual Federal budget. This process enables the Congress to have an overview of the Federal budget and to make overall decisions regarding spending and taxing levels and the deficit or surplus these levels incur.

The Office provides Congress with basic budget data and with analyses of alternative fiscal, budgetary, and programmatic policy issues.

#### Activities

**Economic Forecasting and Fiscal Policy Analysis** The Federal budget affects and is affected by the national economy. The Congressional Budget Office provides Congress with biannual forecasts of the economy and analyses of economic trends and alternative fiscal policies.

**Scorekeeping** Under the budget process the Congress establishes, by concurrent resolution, targets (or ceilings) for overall expenditures, budget authority and budget outlays, and for broad functional categories. The Congress also establishes targets (or ceilings) for the levels of revenues, the deficit, and the public debt. The Office "keeps score" for the Congress by monitoring the results of congressional action on individual authorization, appropriation, and revenue bills against the targets (or ceilings) specified in the concurrent resolution.

**Cost Projections** The Office prepares multiyear cost estimates for carrying out any public bill or resolution reported by

congressional committees. As soon as practicable after the beginning of each fiscal year, CBO also provides multiyear projections on the costs of continuing current Federal spending and taxation policies.

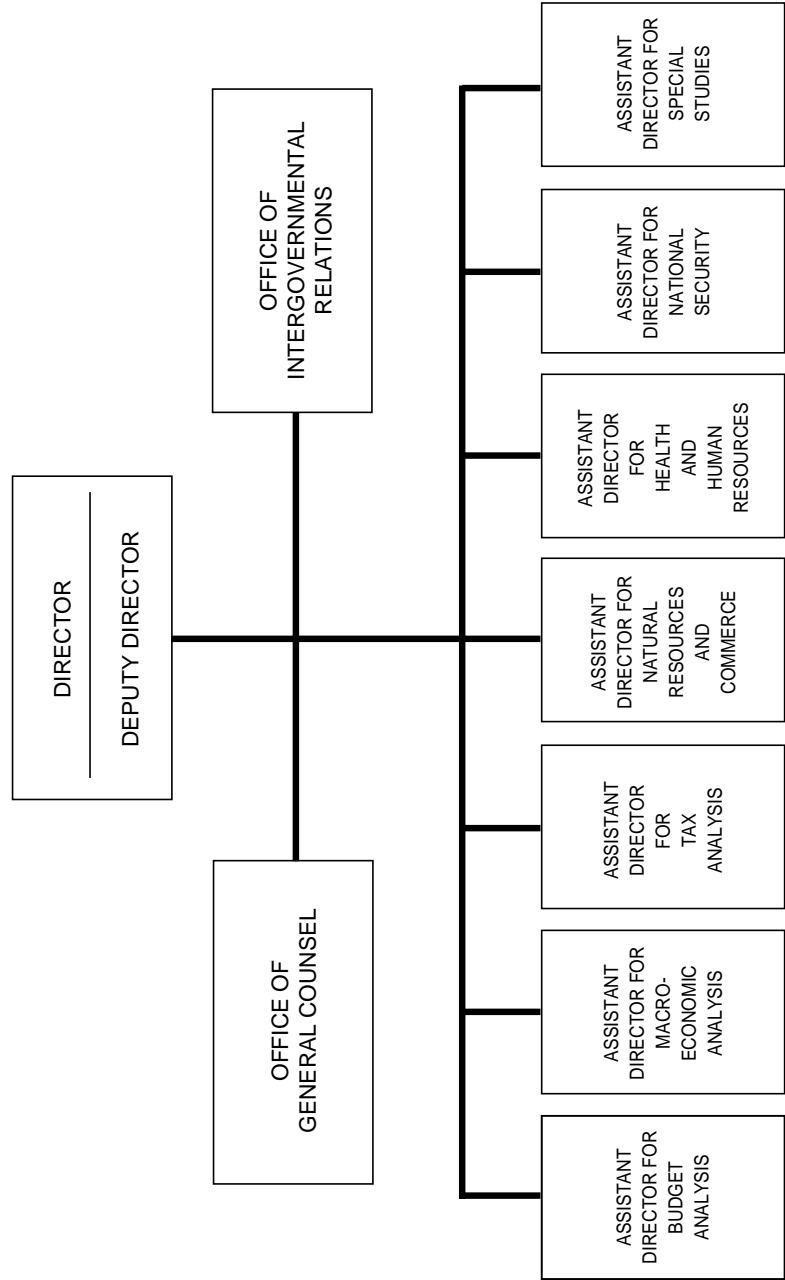
**Annual Report on the Budget** The Office is responsible for furnishing the House and Senate Budget Committees each year with a report that includes a discussion of alternative spending and revenue levels and alternative allocations among major programs and functional categories, all in the light of major national needs and the effect on the balanced growth and development of the United States.

**Federal Mandates** The Office is required to provide a statement to authorizing committees as to whether reported bills contain Federal intragovernmental or private sector mandates. In legislation that contains identifiable Federal mandates, CBO is required to estimate their aggregate direct cost, in the fiscal year in which the mandate is first effective and in the 4 following years.

**Budget-Related Studies** The Office undertakes studies requested by the Congress on budget-related areas. This service is provided in the following order of priority to: the House and Senate Budget Committees; the House and Senate Appropriations Committees, the Senate Finance Committee, and the House Ways and Means Committee; and all other congressional committees.

**Sequestration Reports** The Office prepares advisory reports mandated by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended (2 U.S.C. 901), to estimate whether

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proposed spending levels breach categorical spending limits and, if so, to estimate the amount and percentage of budget resources that should be sequestered to eliminate any excesses. Pay-As-You-Go The Balanced Budget and Emergency Deficit Control Act of 1985, as amended (2 U.S.C. 901),

requires CBO to provide the Office of Management and Budget with an estimate of the amount of change in outlays or receipts for each fiscal year for any direct spending or receipts legislation as soon as practicable after Congress completes action on that legislation.

For further information, contact the Office of Intergovernmental Relations, Congressional Budget Office, Second and D Streets SW., Washington, DC 20515. Phone, 202-226-2600.



# Judicial Branch